

Department of Finance		Fund: 0167 PAGE 1 Renumbered From:
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		
<u>Legal Title</u> Delinquent Tax Collection Fund		
<u>Legal Citation/Authority</u> Chapter 31, Statutes of 1993 (SB 3) Revenue and Taxation Code section 19378		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/General Fund	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> A depository for funds collected by the Franchise Tax Board pursuant to this bill.		
<u>Administering Agency/Organization Code</u> Franchise Tax Board/Org 7730		
<u>Major Revenue Source</u> The Franchise Tax Board shall determine the total amount collected in delinquent accounts and notify the State Controller who will transfer that amount to the Delinquent Tax Collection Fund.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Notwithstanding Government Code section 13340, the moneys transferred pursuant to this section are hereby continuously appropriated without regard to fiscal years.		
<u>State Appropriations Limit</u> Included - Revenues in this fund are proceeds of taxes which are included as SAL revenues. The major revenue source for this fund does not have a logical, direct relationship between the use or purposes and the payers from whom it was collected.		
<u>Comments/Historical Information</u> Chapter 613, Statutes of 1987 originally created this fund under Revenue and Taxation Code section 18839. Chapter 31, Statutes of 1993 moved the creation of this fund to Revenue and Taxation Code section 19378. Pursuant to the Governor’s Reorganization Plan 2, the Administering Agency’s Organization Code changed from Org 1730 to Org 7730, effective July 1, 2013.		